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JAMES BONINI  
CLERK

UNITED STATES DISTRICT COURT  
SOUTHERN DISTRICT OF OHIO  
WESTERN DIVISION

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U.S. DISTRICT COURT  
SOUTHERN DIST OHIO  
WEST DIV CINCINNATI

UNITED STATES OF AMERICA

vs.

JAMES JACKSON

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CASE NO.

**1:12CR-016**

INFORMATION

**J. WEBER**

18 U.S.C. § 371

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**THE UNITED STATES ATTORNEY CHARGES:**

**COUNT 1**

**18 U.S.C. § 371**

**Conspiracy to Commit Offenses Against the United States**

**A. BACKGROUND**

1. At all times relevant to this Information, the defendant, **JAMES JACKSON**, was an accountant who provided accounting and tax preparation services through his company, Rikto Investments, doing business in Cincinnati, Ohio.

2. For the tax year 2005, the defendant provided accounting services to, and prepared individual tax returns for, two individuals, JG and LL, who together operated a research and development firm, TET, in Cincinnati, Ohio. Among other things, on behalf of TET, JG and LL solicited investors and acquired substantial investments of money into TET for the development and eventual marketing of glass lead removal technology.

3. During the tax year 2005, JG earned substantially more income from the operation of TET than was reported on his Form 1040 tax return, filed on or after April 15, 2006.

4. During the tax year 2005, LL earned substantially more income from the operation of TET than was reported on his Form 1040 tax return, filed on or after April 15, 2006.

5. The defendant, **JAMES JACKSON**, prepared and caused to be signed and filed with the Internal Revenue Service, the 2005 Form 1040 tax returns for both JG and LL.

**B. THE CHARGE**

6. From in or about September 2004 and continuing until at least April 21, 2009, the defendant, **JAMES JACKSON**, did unlawfully, voluntarily, intentionally and knowingly conspire, combine, confederate, and agree with other individuals both known and unknown, including JG and LL, to commit offenses against the United States: that is, to evade taxes in violation of 26 U.S.C. § 7201, and to file false tax returns in violation of 26 U.S.C. § 7206 (2).

**C. THE CONSPIRACY AND ITS MANNER AND MEANS**

7. In order to engage in and accomplish the conspiracy, the defendant, **JAMES JACKSON**, and his co-conspirators, JG and LL, did a number of things including, but not limited to, falsifying payroll records in order to falsely classify certain payments as loans to TET when, as the conspirators well knew, the payments were in fact salaries of JG and LL which should have been reported as income.

**D. OVERT ACTS**

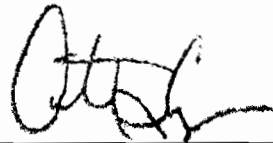
8. In furtherance of the conspiracy, and to effect its objects, the following overt acts, among others, were committed in the Southern District of Ohio:

a. on or about October 26, 2006, the Form 1040 tax return for the tax year 2005 was filed on behalf of and signed by JG, which return was false, and which failed to report \$102,012.29 in income JG received in that tax year from the operation of TET, thereby evading taxes in the amount of \$22,325.31 due and owing on the true income of JG; and

b. on or about April 21, 2009, the Form 1040 tax return for the tax year 2005 was filed on behalf of and signed by LL, which return was false, and which failed to report \$109,118.13 in income that LL received in that tax year from the operation of TET, thereby evading taxes in the amount of \$29,927.78 due and owing on the true income of LL.

**All in violation of 18 U.S.C. § 371.**

**CARTER M. STEWART**  
**United States Attorney**



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**ANTHONY SPRINGER (0067716)**  
**Cincinnati Branch Chief**